

INSTRUCTIONS – SCHEDULE C
INCOME & BUSINESS POSITIONS
(Income Other than Loans, Gifts, and Travel Payments)

Reportable income includes your gross income and your community property interest in your spouse's gross income aggregating \$250 or more received from any source located in or doing business in your agency's jurisdiction (see Appendix-4). Gross income is the total amount of income before deducting expenses, losses, or taxes. Do not use this schedule to report income from or to a business entity in which you have a 10% or greater ownership interest. Use Schedule A-2 instead.

Also use Schedule C to report the job title or business position you held with a business entity (i.e., if you were a director, officer, partner, trustee, employee, or held any position of management) during the period covered by the report. **This requirement applies even if you received no income from the business entity during the period.**

Commonly reportable income includes:

- Salary/wages, per diem, reimbursement for expenses.
- Community property interest (50%) in your spouse's income – report the employer's name.
- Income received from investment interests (e.g., partnerships) reported on Schedule A-1.
- Commission income not required to be reported on Schedule A-2.
- Gross income from any sale, including the sale of a house or car. The total sale price is reportable regardless of any obligation you might have to pay on loans secured by the item.
- Rental income not required to be reported on Schedule B.
- Prizes or awards not disclosed as gifts.
- Payments received on loans you made to others, including loan repayments from a campaign committee.
- An honorarium received by any newly appointed official or newly designated employee in the 12 months prior to assuming office, or for a non-incumbent candidate, in the 12 months prior to filing the candidate statement of economic interests. (See Appendix-3 concerning your ability to receive future honoraria.)

You are not required to report:

- Your salary or your spouse's salary or reimbursement for expenses and per diem from a federal, state, or local government agency.
- Campaign contributions.
- A cash bequest or cash inheritance.
- Dividends, interest, or other return on a security (e.g., stocks, bonds) which is registered with the Securities and Exchange Commission.
- Payments received under an insurance policy.
- Interest, dividends, or premiums on a time or demand deposit in a financial institution, shares in a credit union, an insurance policy, or a bond or other debt instrument issued by a government agency.
- Income of dependent children.

- Loan repayments received from your spouse, child, parent, grandparent, grandchild, brother, sister, parent-in-law, brother-in-law, sister-in-law, nephew, niece, aunt, uncle, or first cousin unless he or she was acting as an intermediary or agent for any person not covered by this provision.
- Alimony or child support payments.
- Payments received under a defined benefit pension plan qualified under Internal Revenue Code Section 401(a).

TO COMPLETE SCHEDULE C:

- Disclose the name and address of each source of income or each business entity with which you held a business position.
- Provide a general description of the business activity of the source or business entity (e.g., retail sales, law firm).
- Disclose the job title or business position, if any, you held with a business entity.
- Check the box indicating the amount of gross income if you received \$250 or more during the reporting period from the source or business entity.
- Identify the consideration for which the income was received.
- If your income is from commission sales, check the box indicating the gross income received and list the name of each source of commission income of \$10,000 or more (see Appendix-1). If your income is from rental property (and the property is not required to be listed on Schedule B), enter "Rental Income" under "Name", check the box indicating the gross income received, and, if you had a 10% or greater interest in the rental property, list the name of each tenant if your pro rata share of the gross income from that tenant was \$10,000 or more during the reporting period.

Example:

Teri Smith is a member of the Sacramento County Board of Supervisors. Her spouse is a manager for a bank in her jurisdiction. She must report the name of her spouse's employer, the bank, as a source of income.

REMINDERS

- ✓ If your spouse is self-employed, report the business entity on Schedule A-2 instead of Schedule C.
- ✓ You are not required to disclose on Schedule C income already reported on Schedule A-2 or B or business positions reported on Schedule A-2.
- ✓ Was the income received during the period covered by this statement?
- ✓ Code filers - Your code may require disclosure of income only from specified sources.

Income & Business Positions(Income Other than Loans, Gifts, and
Travel Payments)Name

➤ NAME OF SOURCE

ADDRESS
_____BUSINESS ACTIVITY, IF ANY, OF SOURCE
_____YOUR BUSINESS POSITION

GROSS INCOME RECEIVED

☐ \$250 - \$1,000 ☐ \$1,001 - \$10,000 ☐ Over \$10,000

CONSIDERATION FOR WHICH INCOME WAS RECEIVED

☐ Salary ☐ Spouse's income ☐ Loan repayment☐ Sale of _____
(Property, car, boat, etc.)☐ Commission or ☐ Rental Income, list each source of \$10,000 or more

_____☐ Other _____
(Describe)

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_____YOUR BUSINESS POSITION

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_____☐ Other _____
(Describe)Comments: _____

